

**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	
)	Case No. 0:21-cv-02647-SRN/ECW
VICTOR N. CLEMENT, et al.,)	
)	
Defendants.)	
)	

ORDER

This matter comes before the Court on the United States' Motion for Default Judgment Against Defendants Action Immigration Bonds & Insurance Services, Inc. and Bankers Insurance Company only [ECF No. 46]. On June 14, 2022, at 10:00 a.m., a hearing was held on this motion before the undersigned judge in the Warren E. Burger Federal Building and U.S. Courthouse, 316 N. Robert St., St. Paul, Minnesota.

Priyanka Dhirajlal Cohen, Department of Justice – Tax Division, Ben Franklin Station, P.O. Box 7238, Washington, D.C. 20044, appeared on behalf of the United States, and no counsel appeared on behalf of Defendants.

Based on all the files and records in this action, the Court finds as follows:

1. On December 10, 2021, the United States filed this civil action against Victor N. Clement; Ramsey County, Minnesota; Bankers Insurance Company; and Action Immigration Bonds & Insurance Services, Inc., seeking to reduce to judgment certain federal tax liabilities and trust fund recovery penalty assessments, and to

obtain a judgment to enforce federal tax liens against certain real property located in St. Paul, Minnesota. (Compl. [ECF No. 1].)

2. On February 10, 2022, the United States effected service on Defendants Action Immigration Bonds & Insurance Services, Inc. and Bankers Insurance Company [ECF Nos. 5, 6, 25].
3. Neither Action Immigration Bonds & Insurance Services, Inc. nor Bankers Insurance Company filed an Answer to the Complaint [ECF No. 25].
4. On April 12, 2022, the Clerk of Court entered default judgment against Defendants Action Immigration Bonds & Insurance Services, Inc. and Bankers Insurance Company [ECF No. 39].
5. Defendants Action Immigration Bonds & Insurance Services, Inc. and Bankers Insurance Company have entered no appearance in this action to date.
6. On May 2, 2022, Plaintiff filed the instant Motion for Default Judgment against Defendants Action Immigration Bonds & Insurance Services, Inc. and Bankers Insurance Company, and served notice to these Defendants of the hearing, along with Plaintiff's motion, accompanying memorandum, and supporting documents, via ECF filing and FedEx delivery [ECF No. 50].

Pursuant to the Motion and for the reasons stated in the memorandum accompanying United States' Motion for Default Judgment, it is hereby **ORDERED** that:

1. The United States' Motion [Doc. No. 46] is **GRANTED**.
2. Action Immigration Bonds & Insurance Services, Inc. has not demonstrated any rights, claims, or interest in the real property located at 467 Ivy Avenue E., St. Paul,

MN 55130, and accordingly, any rights that it may have held in said property are hereby **EXTINGUISHED.**

3. Bankers Insurance Company has not demonstrated any rights, claims, or interest in the real property located at 467 Ivy Avenue E., St. Paul, MN 55130, and accordingly, any rights that it may have held in said property are hereby **EXTINGUISHED.**

SO ORDERED this 15th day of June, 2022.

s/Susan Richard Nelson
SUSAN RICHARD NELSON
United States District Judge